

Panaji, 31<sup>st</sup> March, 2013 (Chaitra 10, 1935)

**SERIES I No. 52**

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

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### EXTRAORDINARY

### No. 2

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#### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

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#### Notification

1/5/2012-Fin(R&C)

In exercise of the powers conferred by section 22 of the Goa Excise Duty Act, 1994 (Act 5 of 1964), the Government of Goa hereby makes the following rules, so as to further amend the Goa, Daman and Diu Excise Duty Rules, 1964, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Excise Duty (Amendment) Rules, 2013.

(2) They shall come into force from the date of publication in the Official Gazette.

2. *Amendment of rule 19B.*— In rule 19B of the Goa Excise Duty Rules, 1964, for the expression "Rs. 10/-" the expression "Rs. 20/-", shall be substituted.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2013.

**Notification**

1/5/2012-Fin(R&amp;C)

In exercise of the powers conferred by Sections 12, 13, 13A and 15 of the Goa Excise Duty Act, 1964 (Act 5 of 1964), read with Section 21 of the General Clauses Act, 1897 (Central Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. Fin(Rev)-2-35/15/75(C) dated 25-3-1976, published in the Official Gazette, Series I No. 52 dated 25-3-1976 (hereinafter called the "principal Notification"), as follows, namely:—

In the principal Notification,—

(I) In Part A,—

- |         |   |                             |
|---------|---|-----------------------------|
| (i)     | for item 1(a), the following item shall be substituted, namely:-  |                             |
| " 1(a)  | Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/imported from the rest of India and sold in the State of Goa for brands whose strength is below 80 U.P.,— |                             |
| (i)     | whose maximum retail price is upto Rs. 85/- per 750 ml.   | Rs. 15/- per bulk litre.    |
| (ii)    | whose maximum retail price is above Rs. 85/- upto Rs. 150/- per 750 ml.   | Rs. 50/- per bulk litre.    |
| (iii)   | whose maximum retail price is above Rs. 150/- upto Rs. 215/- per 750 ml.  | Rs. 60/- per bulk litre.    |
| (iv)    | whose maximum retail price is above Rs. 215/- upto Rs. 375/- per 750 ml.  | Rs. 65/- per bulk litre.    |
| (v)     | whose maximum retail price is above Rs. 375/- upto Rs. 560/- per 750 ml.  | Rs. 70/- per bulk litre.    |
| (vi)    | whose maximum retail price is above Rs. 560/- upto Rs. 820/- per 750 ml.  | Rs. 165/- per bulk litre.   |
| (vii)   | whose maximum retail price is above Rs.820/- upto Rs.1,120/- per 750 ml.  | Rs. 230/- per bulk litre.   |
| (viii)  | whose maximum retail price is above Rs.1,120/- upto Rs. 1,370/- per 750 ml.   | Rs. 245/- per bulk litre.   |
| (ix)    | whose maximum retail price is above Rs. 1,370/- upto Rs. 1,600/- per 750 ml.  | Rs. 275/- per bulk litre.   |
| (x)     | whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml.  | Rs. 290/- per bulk litre.   |
| (xi)    | whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml.  | Rs. 525/- per bulk litre.   |
| (xii)   | whose maximum retail price is above Rs. 2,250/- upto Rs. 3,000/- per 750 ml.  | Rs. 550/- per bulk litre.   |
| (xiii)  | whose maximum retail price is above Rs. 3,000/- upto Rs. 5,000/- per 750 ml.  | Rs. 1,030/- per bulk litre. |
| (xiv)   | whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010 per 750 ml.   | Rs.1,515/- per bulk litre.  |
| (xv)    | whose maximum retail price is above Rs.10,010/- upto Rs. 20,010 per 750 ml.   | Rs.1,750/- per bulk litre.  |
| (xvi)   | whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.  | Rs. 2,000/- per bulk litre. |
| (xvii)  | whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.  | Rs. 2,250/- per bulk litre. |
| (xviii) | whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.  | Rs. 2,500/- per bulk litre. |

- (xix) whose maximum retail price is above Rs.1,00,010/- Rs. 3,000/- per bulk litre.
- Note: Additional excise duty Rs. 200/- per bulk litre in addition to the excise duty stipulated in item 1(a) above shall be charged for Indian made foreign liquor other than milk punch, wines and beer manufactured in the State of Goa/imported from the rest of India and sold in the State of Goa for brands whose strength is above 42.8% v/v but below 60% v/v."
- (ii) for item 1(a)(a), the following item shall be substituted, namely: —  
"1(a) (a) Indian made foreign liquor manufactured in the State of Goa/imported from the rest of India other than milk punch, wines and beer whose strength is above 80 U.P. and sold in the State of Goa. Rs. 16/- per bulk litre";
- (iii) for items (3), the following item shall be substituted, namely:—  
"(3) Beer Manufactured in the State of Goa/imported from the rest of India and sold in the State of Goa,—  
(a) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 59/- per bottle of 650 ml. Rs. 15/- per bulk litre.  
(b) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 59/- per bottle of 650 ml. Rs. 18/- per bulk litre.  
(c) Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is upto Rs. 60/- per bottle of 650 ml. Rs. 20/- per bulk litre.  
(d) Whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is above Rs. 60/- per bottle of 650 ml. Rs. 28/- per bulk litre."
- (iv) for item 4(a), the following item shall be substituted, namely:-  
"4(a) Country liquor manufactured with rectified spirit/extra neutral alcohol as a base material and/or blended thereof. Rs. 15/- per bulk litre."
- (II) In Part D,—  
(A) in sub-part I. Manufacture,—  
(i) for item (1), the following item shall be substituted, namely:-  
"(1)(a) Distillery unit manufacturing Indian made foreign liquor other than beer, wine, or milk punch which is registered as SSI/tiny category Rs. 70,000/- per annum.  
(b) Distillery unit manufacturing Indian made foreign liquor other than beer, wine, or milk punch other than SSI/tiny category Rs. 2,00,000/- per annum.";
- (ii) for item (3), the following item shall be substituted, namely:-  
"(3) Wineries manufacturing wine or milk punch,—  
(a) with the use of rectified spirit/extra neutral alcohol for fortification. Rs. 70, 000/- per annum.  
(b) without use of rectified spirit/extra neutral alcohol for fortification and manufacturing by process of natural fermentation only Rs. 3500/- per annum.";

(iii)	in item (5), for sub-item (a), the following sub-item shall be substituted, namely:-	
	“(a) with rectified spirit/extra neutral alcohol as a base material	Rs. 40,000/- per annum.”;
(iv)	for item (6), the following item shall be substituted, namely:-	
	“(6) for Blending of country liquor	Rs. 40,000/- per annum.”;
(B)	in sub-part II-Sale,—	
(i)	for item (1), the following item shall be substituted, namely:-	
	“(1) For wholesale vendor of Indian made foreign liquor	Rs. 40,000/- per annum.”;
(ii)	for item (3)(a) and (b) the following item shall be substituted, namely:-	
	“(3)(a) For wholesale vendor of country liquor effecting sale of such liquor by using carboys/colsos/jars	Rs. 3,000/- per annum.
	(b) For wholesale vendor of country liquor not covered by (3)(a) above and whose turnover does not exceed Rs.50.00 lakhs	Rs. 15,000/- per annum.”;
(iii)	for item (4), the following item shall be substituted, namely:-	
	“(4) For wholesale vendor of country liquor not covered by (3)(a) above and whose turnover exceeds Rs. 50.00 lakhs	Rs. 20,000/- per annum.”;
(iv)	for item (5), the following item shall be substituted, namely:-	
	“(5) For wholesale vendor of foreign liquor imported from outside India	Rs. 30,000/- per annum.”;
(v)	in item (7), for sub-items (b), (c) and (d), the following sub-items shall be substituted, namely:-	
	“(b) Hotels with 2, 3 and 4 star category issued by Ministry of Tourism, Government of India or having ‘B’ category issued by Tourism Department, Government of Goa	Rs. 40,000/- (No fees shall be charged for sale at additional points duly intimated to the Excise Authorities and approved, where such points are operated in the premises geographically contiguous with the property on which the principal licence exists).
	(c) Other shops,—	
	(i) located in “A” class municipalities and coastal villages	Rs. 3,500/- per annum.
	(ii) located in towns other than “A” class municipalities	Rs. 2,200/- per annum.
	(iii) located in villages other than coastal villages	Rs. 1,300/- per annum.
	(d) For retail sale of foreign liquor in packed bottles	Rs. 5,000/- per annum.”;
(vi)	in item (8), for sub-items (b), (c), (d), (e) and (f), the following sub-items shall be respectively substituted, namely:-	

	“(b) Hotel with ‘C’ category issued by Tourism Department, Government of Goa, and having a swimming pool	Rs. 25,000/- per annum.
	(c) Bar/Bar-cum-restaurant to which air-conditioning facilities not available/not provided and situated in ‘A’ class municipalities/coastal villages	Rs. 10,000/- per annum.
	(d) Bar/Bar-cum-restaurant to which air-conditioning facilities not available/not provided and situated in coastal villages of Quepem, Canacona and Pernem Talukas and in Towns/ Cities other than areas under ‘A’ class municipalities	Rs. 5,000/- per annum.
	(e) Bar/Bars-cum-restaurant to which air-conditioning facilities not available/not provided and situated in villages other than coastal villages	Rs. 3,000/- per annum.
	(f) (a) Bar/Bars-cum-restaurant to which air-conditioning facilities available/provided and situated in ‘A’ class municipalities/ /coastal villages	Rs. 20,000/- per annum.
	(b) Bar/Bars-cum-restaurant to which air-conditioning facilities available/provided and situated in town/cities in ‘B’ class municipalities other than coastal villages	Rs. 13,000/- per annum.
	(c) Bar/Bars-cum-restaurant to which air-conditioning facilities available/provided and not covered by ‘(a)’ and ‘(b)’ above.	Rs. 7,000/- per annum.”;
(vii)	for item (9), the following item shall be substituted, namely:-	
	“(9) For retail vendor of Indian made foreign liquor and country liquor in packed bottles:-	
	(i) ‘A’ class municipalities/coastal villages	Rs. 10,000/- per annum.
	(ii) Coastal villages of Quepem, Canacona and Pernem Talukas and in towns other than ‘A’ class municipalities	Rs. 5,000/- per annum.
	(iii) Villages other than coastal villages	Rs. 3,000/- per annum.”;
(viii)	for item (10), the following item shall be substituted, namely:-	
	“(10) For retail vendor of country liquor:-	
	(i) ‘A’ class municipalities/coastal villages	Rs. 3,000/- per annum.
	(ii) Towns other than ‘A’ class municipalities	Rs. 1,500/- per annum.
	(iii) Villages other than coastal villages	Rs. 1,200/- per annum.”;
(ix)	in item (12), for sub-item (b), the following sub-item shall be substituted, namely:-	
	“(b) Vessels other than referred to above	Rs. 70,000/- per annum.”
(C)	in sub-part “II A-Transfer,” in the first proviso, for the expressions “Provided that the transfer fee for transfer for any manufacturing unit to a family member by way of inheritance or through any other mode without consi-	

deration, shall be exempted. If mode of transfer is other than by way of inheritance, the aforesaid exemption shall be available only where transfer is in favour of dependent parents, wife and dependent children." The expression "provided that a fee equivalent to 10% of the processing fee shall be levied for transfer of licence to a family member by way of inheritance or through any other mode without consideration." shall be substituted;

(D) in sub-part "III Import and Export", in item 1,—

(i) in sub-item (d)(i), the expression "cancellation," shall be omitted;

(ii) after sub-item (d)(ii), the following sub-item shall be inserted, namely:-

"(d)(iii) for cancellation of import permit/export permit/No Objection Certificate

Application fee of Rs. 5,010/- shall be levied, of which fee of Rs.10/- by way of court fee stamp to be affixed to the application and the balance amount shall be payable to the Government treasury. Cancellation of permit/ NOC shall not be allowed more than twice a year without prior approval of the Government.";

(iii)

for item (2)(a) the following item shall be substituted, namely:-

"(2)(a)

(i) whose maximum retail price is upto Rs. 85/- per 750 ml.	Rs. 15/- per bulk litre.
(ii) whose maximum retail price is above Rs. 85/- upto Rs. 150/- per 750 ml.	Rs. 50/- per bulk litre.
(iii) whose maximum retail price is above Rs. 150/- upto Rs. 215/- per 750 ml.	Rs. 60/- per bulk litre.
(iv) whose maximum retail price is above Rs. 215/- upto Rs. 375/- per 750 ml.	Rs. 65/- per bulk litre.
(v) whose maximum retail price is above Rs. 375/- upto Rs. 560/- per 750 ml.	Rs. 70/- per bulk litre.
(vi) whose maximum retail price is above Rs. 560/- upto Rs. 820/- per 750 ml.	Rs. 165/- per bulk litre.
(vii) whose maximum retail price is above Rs. 820/- upto Rs. 1,120/- per 750 ml.	Rs. 230/- per bulk litre.
(viii) whose maximum retail price is above Rs. 1,120/- upto Rs. 1,370/- per 750 ml.	Rs. 245/- per bulk litre.
(ix) whose maximum retail price is above Rs. 1,370/- upto Rs. 1,600/- per 750 ml.	Rs. 275/- per bulk litre.
(x) whose maximum retail price is above Rs. 1,600/- upto Rs. 1,850/- per 750 ml.	Rs. 290/- per bulk litre.
(xi) whose maximum retail price is above Rs. 1,850/- upto Rs. 2,250/- per 750 ml.	Rs. 525/- per bulk litre.

(xii) whose maximum retail price is above Rs. 2,250/- upto Rs. 3,000/- per 750 ml.	Rs. 550/- per bulk litre.
(xiii) whose maximum retail price is above Rs. 3,000/- upto Rs. 5,000/- per 750 ml.	Rs. 1,030/- per bulk litre.
(xiv) whose maximum retail price is above Rs. 5,000/- upto Rs. 10,010/- per 750 ml.	Rs. 1,515/- per bulk litre.
(xv) whose maximum retail price is above Rs. 10,010/- upto Rs. 20,010/- per 750 ml.	Rs. 1,750/- per bulk litre.
(xvi) whose maximum retail price is above Rs. 20,010/- upto Rs. 40,010/- per 750 ml.	Rs. 2,000/- per bulk litre.
(xvii) whose maximum retail price is above Rs. 40,010/- upto Rs. 80,010/- per 750 ml.	Rs. 2,250/- per bulk litre.
(xviii) whose maximum retail price is above Rs. 80,010/- upto Rs. 1,00,010/- per 750 ml.	Rs. 2,500/- per bulk litre.
(xix) whose maximum retail price is above Rs. 1,00,010/-	Rs. 3,000/- per bulk litre.

Note: Additional fee of Rs. 200/- per bulk litre in addition to the fee stipulated in item 2(a) above shall be charged for whisky, rum, gin, vodka, brandy, other than wines with or without rectified spirit/milk punch/concentrates/malt spirit and the like manufactured outside India whose strength is above 42.8% v/v but below 60% v/v.”;

- (iv) for item (2)(a)(a), the following item shall be substituted, namely:-

“(2)(a)(a)for import of Foreign Liquor other than milk punch, wines with or without using rectified spirit/extra neutral alcohol and beer from outside India or from Custom Bonded warehouse and whose strength is above 80 U.P. and sold in the State of Goa. Rs. 16/- per bulk litre.”;

- (v) for item (2)(b), the following item shall be substituted, namely:-

“(2)(b) Beer imported from outside India or transported from Custom Station and sold in the State of Goa,—

- |  |                            |
|--|----------------------------|
| (i) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is upto Rs. 59/- per bottle of 650 ml.   | Rs.15/- per bulk litre.    |
| (ii) whose alcoholic strength does not exceed 5% v/v or 8.77% of proof spirit and whose maximum retail price is above Rs. 59/- per bottle of 650 ml.   | Rs.18/- per bulk litre.    |
| (iii) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is upto Rs. 60/- per bottle of 650 ml. | Rs. 20/- per bulk litre.   |
| (iv) whose alcoholic strength exceeds 5% v/v or 8.77% of proof spirit but does not exceed 8% v.v. or 14.03% of proof spirit and whose maximum retail price is above Rs. 60/- per bottle of 650 ml. | Rs. 28/- per bulk litre.”; |

(E) in sub-part “IV-Miscellaneous”,—

- (A) in item (6),—

- (i) for sub-item (b), the following sub-item shall be substituted, namely:-

- |  |                           |
|--|---------------------------|
| (b) For processing the application for issuing wholesale licence for any type of liquor. | Rs. 50,000/- per annum.”; |
|--|---------------------------|

(ii) after item (f), the following items shall be inserted, namely:-

- |  |                           |
|--|---------------------------|
| “(g) Fees for processing the application for issuing the licence for wholesale/retail sale of ENA/Rectified Spirits/Denatured Spirits/Denatured Spiritous preparations | Rs. 5,000/- per annum.    |
| (h) Fees for processing the application for issuing of licence for bottling of country liquor  | Rs. 25,000/- per annum.   |
| (ii) Fees for processing the application for issuing of licence for blending of country liquor   | Rs. 25,000/- per annum.”; |
| (B) in the Note, the following new paragraph shall be inserted at the end, namely:-  |                           |

“In addition to the maximum retail price, the manufacturers shall record the value of the refundable bottle deposit prominently and legibly, on the label.”.

By Order and in the name of the Governor of Goa.

*Ajit Pawaskar*, Under Secretary, Finance (R & C).

Porvorim, 31<sup>st</sup> March, 2013.

#### Notification

No. 5/11/2008-Fin(R&C) (10)

Read: Government Notification No. 5/11/2008-Fin(R&C) (4) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 3), Series I No. 52 dated 01-04-2012.

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the “said Act”), the Government of Goa hereby amends the Government Notification No. 5/11/2008-Fin(R&C)(4) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 3), Series I, No. 52 dated 01-04-2012 (hereinafter referred to as the “said Notification”), as follows:—

In the said Notification, in the TABLE, the existing entry at serial number (2) shall be omitted.

This Notification shall come into force with effect from 01-04-2013.

By Order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2013.

#### Notification

No. 5/11/2008-Fin(R&C) (11)

Read: (i) Government Notification No. 5/7/2000-Fin(R&C) (6) dated 14-11-2000, published in the Official Gazette (Extraordinary), Series I No. 32 dated 14-11-2000.

(ii) Government Notification No. 5/7/2000-Fin(R&C)(14) dated 30-03-2001, published in the Official Gazette (Extraordinary No. 5), Series I No. 52 dated 30-03-2001.



(iii) Government Notification No. 5/11/2008-Fin(R&C)(5) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 3), Series I No. 52 dated 01-04-2012.

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the "said Act") read with section 21 of the General Clauses Act, 1897 (Central Act No. 10 of 1897), the Government of Goa hereby amends the Government Notification No. 5/7/2000-Fin(R&C)(6) dated 14-11-2000, published in the Official Gazette (Extraordinary), Series I No. 32 dated 14-11-2000 (hereinafter referred to as the "said Notification"), as follows:—

In the said Notification, in the TABLE, against serial number (20), in column (2), for the existing entry, the following entry shall be substituted, namely:—

"(20) Motor Vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles."

This Notification shall come into force with effect from 01-04-2013.

By Order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2013.

#### Notification

No. 5/11/2008-Fin(R&C) (13)

In exercise of the powers conferred by sub-section (1) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the "said Act"), the Government of Goa hereby specifies that a tax shall be levied and collected under the said Act on the entry of goods specified in column (2) of the TABLE below, into every local area, for consumption, use or sale therein, at the rates specified in the corresponding entry in column (3) of the said table.

#### TABLE

Serial No.	Description of Goods	Rate of tax
(1)	(2)	(3)
(1)	Empty glass bottles used for beer or other like products	12.5%

This Notification shall come into force with effect from 01-04-2013.

By Order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2013.

#### Notification

No. 4/5/2005-Fin(R&C)(104)

In pursuance of entry (53) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005), read with Section 21 of the General Clauses Act, 1897 (Act 10 of 1897), the Government of Goa hereby amends the Government Notification No. 4/5/2005-Fin(R&C)(18) dated 3-8-2005, published in the Official Gazette, Extraordinary No. 3, Series I No. 17, dated 3-8-2005 (hereinafter called as the "said Notification"), as follows, namely:—

In the said Notification, in the Schedule, for the entry at serial number 164, the following entry shall be substituted, namely:—

"164. 70.07 — Carboys, bottles other than used for beer or other like products, jars, phials of glass, of a kind used for the packing of goods; stoppers, lids and other closures of glass."

This Notification shall come into force with effect from 01/04/2013.

By Order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2013.

**Notification**

No. 30/1/2006-Fin(R&amp;C)(25)

In exercise of the powers conferred by clauses (I) and (II) of sub-section (7) of Section 5 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule "I" appended to the said Act, as follows, namely:—

In Schedule "I" appended to the said Act, for items (a) to (f) and entries against them, the following items and entries shall be substituted, namely:—

"	Serial No.	Turnover of Receipts	Rate of Tax
	(1)	(2)	(3)
	(a)	Where the charge for the luxury provided in a hotel is not exceeding ₹ 500/- per room per day.	Nil
	(b)	Where the charge for the luxury provided in a hotel is exceeding ₹ 500/- but does not exceed ₹ 2000/- per room per day.	5%
	(c)	Where the charge for the luxury provided in a hotel is exceeding ₹ 2000/- but does not exceed ₹ 5000/- per room per day.	8%
	(d)	Where the charge for the luxury provided in a hotel is exceeding ₹ 5000/- per room per day.	12%
	(e)	Where the hotel is a club or any other entity wherein luxury provide to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his her membership.	Ten paisa in a rupee, with a deemed room receipt of ₹ 2000/- per room per day.
	(f)	Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) are leased by the hotelier to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charge for such room exceeds ₹ 500/- per day.	5%

This Notification shall come into force with effect from 01-04-2013.

By Order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary Finance, (R&C).

Porvorim, 31st March, 2013.

**Notification**

No. 4/5/2005-Fin(R&amp;C)(105)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B', 'C', and 'D' appended to the said Act, as follows, namely:—

I. In Schedule 'B' appended to the said Act, -

(i) for the entry against serial number (61), the following entry shall be substituted, namely:—

“(61) Handicrafts manufactured locally.”;

(ii) after the existing entry at serial number (159), the following entry shall be inserted, namely:-

“(160) Cement concrete blocks manufactured out of the materials purchased locally from the registered dealers.”;

II. In Schedule ‘C’ appended to the said Act, for the existing entries at serial numbers (25) and (26), the following entries shall be substituted, namely:-

“(25)	Sales of the items, effected by the Depot of Canteen Stores Department (I) and Indian Naval Canteen Services located in Goa, to the members of the Armed Forces, Civilian personnels, paid from the Defence Estimates, and to Ex-service Personnel stationed in Goa, either directly through retail outlet or through Canteen Stores, other than liquor and alcoholic beverages, air conditioning plant including air conditioners and air coolers and their components, parts and accessories; refrigeration plant and all kinds of refrigerating appliances and equipments including refrigerators, deep freezers, mechanical water coolers, bottle coolers, walk in coolers and components, parts and accessories of any of them; television sets and antennas, television cameras, television monitors and components, parts and accessories of any of them; closed circuit television, cameras, video television, video players, video cassettes, audio cassette players and recorders, disc players and components, parts and accessories of any of them; electrical and electronics instruments, apparatus and appliances, domestic electrical appliances, motor vehicles, motor cycles, motor scooters, motorettes and three wheelers; cell phones and parts and components thereof; DVD, CD, DTH, parts and components thereof; computers and parts and accessories thereof, as per Table below:-	2.5%
TABLE		
(a)	Items listed in Schedule ‘B’.	2.5%.
(b)	CFL Bulbs and Tubes.	4%.
(c)	Marble and Granite, including tiles of marble and granite.	7.5%.
(d)	Footwear costing Rs. 2,000/- and above.	7.5%.
(e)	Tobacco, manufactured tobacco and products thereof including cigar and cigarettes.	11%.
(f)	Aerated and carbonated non-alcoholic beverages whether or not containing sugar or other sweetening matter or flavour or any other additives other than manufactured by small scale industries registered with the Directorate of Industries, Trade and Commerce.	10%.
(g)	Cooked fast food such as pizza, burger, fried chicken, sandwich, hot dog, noodles, potato chips, cake etc. served or sold including home delivery under a brand name by any branded chain outlets of fast food including fast food counters at the Airport.	10%.
(h)	Potato and other chips and namkins packed in airtight sealed packages and sold under brand name.	10%.
(i)	Items not specified in any of the schedules to the Act.	6.25%.
(26)	Motor Car sold by a registered dealer to defence personnel, subject to the fulfillment of conditions as may be notified by the Government.	6.25%.”.

III. In Schedule 'D' appended to the said Act,-

- (i) the existing entry at serial number (68) shall be omitted;
- (ii) after the entry at serial number (71), the following new entry shall be inserted, namely:—  
“(72) Sanitary napkins and diapers including adult diapers.”;

This Notification shall come into force with effect from 01-04-2013.

By Order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 31st March, 2013.

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